

# RETURN OF POSTING AND PUBLICATION ANNUAL PUBLIC TOWN MEETING

January 5, 2023 at 7:30 p.m.
Town Hall
John Daly, Jr. Meeting Room
11 Rye Street, Broad Brook
and
Via Zoom

Join Zoom Meeting; https://zoom.us/j/3326833563

Meeting ID: 332 683 3563

One tap mobile

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13126266799,,3326833563# US (Chicago)

Dial by your location

+1 646 558 8656 US (New York)

+1 312 626 6799 US (Chicago)

+1 301 715 8592 US

+1 346 248 7799 US (Houston)

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US

Meeting ID: 332 683 3563

This is to certify that I, Jason E. Bowsza, First Selectman of the Town of East Windsor, Connecticut had the above notice posted in the Town Clerk's office and the Town website on December 30, 2022. A copy of said notice was also published in a local newspaper having a general circulation in said Town of East Windsor, in its issue of December 31, 2022.

Jason E. Bowsza First Selectman

RECEIVED FOR RECORD

RECEIVED
EAST WINDSOR TOWN CLERK

2022 DEC-30 A II: 30

TOWN CLERK

BY: amy Rfam, cerc



# TOWN OF EAST WINDSOR ANNUAL PUBLIC TOWN MEETING NOTICE

The legal voters of the Town of East Windsor are hereby warned that a Town Meeting will be held via Zoom and in the John Daly, Jr. Meeting Room, Town Hall, 11 Rye Street, Broad Brook on January 5, 2023, at 7:30 p.m. for the following:

- 1. To consider and act upon a resolution that the reports of the First Selectman, Town Finance Director/Treasurer, and other Town officers, be accepted as printed, errors and omissions accepted.
- 2. To consider and vote on the recommendation of the Board of Selectmen pursuant to Connecticut General Statutes 7-9b that the hours for referenda held by the Town of East Windsor in the Calendar year 2023 be held from 6:00 a.m. to 8:00 p.m.
- 3. To consider and act upon a resolution authorizing and empowering the First Selectman and Town Finance Director/Treasurer to borrow from time to time on behalf of and in the name of the Town for the purpose of meeting current expenses until the tax monies are available, and to issue notes for same, and to determine the amount of such notes and to execute, sell and deliver the same.
- 4. To consider and act upon a resolution authorizing the Selectmen, as provided in Chapter 240, Part IIA of the General Statutes of the State of Connecticut Revision of 1959 and as amended, to enter into any and all agreements with the Commissioner of the Connecticut Department of Transportation relative to the expenditure of any unexpended balance of highway funds allotment due to the Town on July 1, 2023 and to enter into an agreement, with said Commissioner concerning the expenditure of said allotment.
- 5. To repeal and replace Ordinance 15-4 "Ordinance Concerning Local Property Tax Relief for Certain Homeowners Age Sixty-Five or Over or Permanently and Totally Disabled (Repeals Ordinance 10-6)" with revised "Ordinance Concerning Local Property Tax Relief for Certain Homeowners Aged Sixty-Five or Over or Permanently and Totally Disabled".
- 6. To discuss and consider the conveyance of town owned property on the southside of Old Ellington Road at the intersection of Mahoney Road to the Connecticut Department of Transportation for the Styles Bridge project.
- 7. To discuss and consider the conveyance of properties located at 13 South Road, 10 South Road, 9 South Road, 12 South Road, 8 South Road, 4 South Road (both parcels), 6 South Road, 11 South Road and 13 Phelps Road to the individuals who own the homes.

8. To discuss and vote on the Resolution to authorize the First Selectman to submit a grant application to the Community Investment Fund on behalf of the Town for the installation of water line at Park Hill.

Dated at East Windsor, Connecticut this 30th day of December 2022.

East Windsor Board of Selectmen

Jason E. Bowsza, First Selectman

Dank & Musik

Sarah Muska, Selectman

Charlie Nordell, Selectman

Marie DeSousa, Deputy Selegiman

Alan Baker, Selectman

Join Meeting Via Zoom:

https://zoom.us/j/3326833563

Meeting ID: 332 683 3563 Passcode: townhall

One tap mobile:

16465588656,,3326833563# US (New York) 13126266799,,3326833563# US (Chicago)

Dial by your location:

+1 646 558 8656 US (New York)

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+1 301 715 8592 US

+1 346 248 7799 US (Houston)

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US

Meeting ID: 332 683 3563

### **TOWN OF EAST WINDSOR**

The following ordinance was adopted at a Special Town Meeting duly warned and held on December \_\_\_\_\_\_ 2022.

## "ORDINANCE CONCERNING LOCAL PROPERTY TAX RELIEF FOR CERTAIN HOMEOWNERS AGED SIXTY-FIVE OR OVER OR PERMANENTLY AND TOTALLY DISABLED"

Repeal and Replace Ordinance 15-04, "ORDINANCE CONCERNING LOCAL PROPERTY TAX RELIEF FOR CERTAIN HOMEOWNERS AGE SIXTY-FIVE OR OVER OR PERMANENTLY AND TOTALLY DISABLED" that was adopted at a Special Town Meeting held on December 29,2015.

"ORDINANCE CONCERNING LOCAL PROPERTY TAX RELIEF FOR CERTAIN HOMEOWNERS AGED SIXTY-FIVE OR OVER OR PERMANENTLY AND TOTALLY DISABLED"

WHEREAS, Connecticut General Statutes §12-129n authorizes municipalities to provide property tax relief to residents of East Windsor based on specific criteria;

**NOW, THEREFORE BE IT ORDAINED** by the legislative body of the Town of East Windsor in a meeting duly assembled that, pursuant to the Charter of the Town of East Windsor and §12-129n of the Connecticut General Statutes, the following Ordinance is adopted:

### **SECTION 1. PURPOSE:**

The purpose of this Ordinance is to provide property tax relief to residents aged sixty-five (65) or older or permanently and totally disabled with respect to real property, including cooperatives, owned, and occupied by such residents as their principal residence or held in trust for and occupied by such residents as their principal residence. Pursuant to §12-129n of the Connecticut General Statutes, the Town grants a tax credit for eligible residents of the Town on the terms and conditions hereinafter provided.

### SECTION 2. EFFECTIVE DATE OF TAX CREDIT:

The tax credit shall commence with the taxes due in July of 2023 and January of 2024 for the October 1, 2022 Grand List and thereafter until the Ordinance shall be repealed by action of the Town's legislative body.

### SECTION 3. ELIGIBILITY.

The following criteria shall be met to be eligible for the tax credit:

(a) Applicants are (1) sixty-five (65) years of age or over at the close of the preceding calendar year, or whose spouses living with them are sixty-five (65) years of age or over at the close of the preceding calendar year, or (2) sixty (60) years of age or over and the surviving spouse of a taxpayer that was a qualified applicant under this Ordinance at the time of his or her death or with respect to real property on which such applicants or their spouses are liable for taxes under §12-48 of the Connecticut General Statutes, or (3) under age sixty five (65) and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or have not been engaged in employment covered by Social Security and accordingly have not qualified for benefits thereunder, but have become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-

related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security;

- (b) Applicants have been real property taxpayers of the Town for one (1) year immediately preceding their receipt of the tax credit under this Ordinance;
- (c) The levels of qualifying income for the tax credit under this Ordinance shall be set at the maximum income limit as those set out in §12-170aa of the Connecticut General Statutes adjusted annually as provided for in said General Statutes;
- (d)Applicants must use the real property as their principal residence, which is defined as having used the residence for not less than one-hundred eighty-four (184) days during each preceding calendar year;
- (e) All taxes relating to the real property for which the property tax credit is applied for must be current and paid in full at the time the application is made; and
- (f) All homeowners who have qualified shall remain in the program if their property is transferred and the deed specifies that the prior homeowner retains "life use" and is responsible for the tax liability.

### SECTION 4. APPLICATIONS.

- (a) Applications for such tax credit under this Ordinance shall be filed with the Assessor for the Town along with such other information required to determine eligibility including, but not limited to, their most recent federal tax returns or other proof of income, proof of age, and proof of principal residence, and complete such applications as required by the Assessor; and
- (b) Applications shall be filed with the Assessor between February 1st and May 15th. Thereafter, qualified applicants shall file applications biennially with the Assessor to continue eligibility for tax credit under this Ordinance.

### SECTION 5. TAX RELIEF ALLOWED.

- (a) Any qualified applicant shall receive an annual property tax credit of two hundred fifty dollars (\$250);
- (b) Applicants who are determined eligible for tax credits under this Ordinance shall not receive a credit equal to or greater than seventy-five percent (75%) of their current tax bill, provided that such credit shall be in conjunction with property tax relief under §12-129b to §12-129d, inclusive and §12-170aa and shall not exceed in the aggregate the total amount of tax laid against the taxpayer; and
- (c) The Assessor shall review applications and information provided by applicants seeking a tax credit under this Ordinance. The Assessor shall determine eligibility of applicants not later than June 1st of each year and shall immediately notify the Tax Collector of the amount of the tax credit.

### SECTION 6. NO CONFLICT WITH STATE STATUTES.

This Ordinan	ce shall not be construed to conflic	t with any state statute, rule or regulation.
Said Ordinan	ce shall become effective fifteen (1	.5) days from publication thereof (January, 2023).
Ord. 22 Journal Inqui	rer	Amy Lam, CCTC Town Clerk of East Windsor January, 2023



# TOWN OF EAST WINDSOR

PLANNING & ZONING DEPARTMENT 11 RYE STREET. BROAD BROOK, CT. 06016 FAX: (860) 623-6030.

To:

East Windsor Board of Selectmen

From:

Ruthanne Calabrese Luth Calabrese
Director of Planning & Development

Date:

December 01, 2022

RE:

PZC findings \_ CGS 8-24 Referral from the Board of Selectmen CT DOT Bridge

Replacement Route 191 taking town of land for ROW. State Project NO. 0046-0127

At their November 22, 2022 meeting, the Planning and Zoning Commission received the CSG Section 8-24 referral regarding the above CT DOT project.

Specifically, the CTDOT in a letter dated November 1, 2022, is seeking the Town's concurrence with the CTDOT's recommendation that the bridge replacement as proposed, will not adversely affect the Town owned recreation areas located south of Route 191 along the Scantic. River.

The bridge replacement project includes the relocation of underground sewer main which requires a partial taking of public recreational land. Following the completion of the project the disturbed area will be grassed. There will be no permanent impact on public access to the river at this location. There were no public comments or questions received during the public notice period for this project.

The PZC concurred with the findings of no adverse effect to the town owned property. See the attached motion that was passed unanimously.

Attachment: Schedule of Motions for 11/22/2022 PZC meeting

TOWN OF EAST WINDSOR
PLANNING AND ZONING COMMISSION
Regular Meeting #1839 – November 22, 2022
In-Person and
ZOOM Teleconference
Meeting ID: 714 897 1799
SCHEDULE OF MOTIONS

### XIV. CORRESPONDENCE:

### A. DOT Correspondence (ADDED AGENDA ITEM)

MOTION TO APPROVE the referral to the Board of Selectmen for concurrence with the CT DOT's finding of no adverse effect to the town owned recreational area assessor's MBL 075-32-001-D associated with State Project No. 0046-0127 Replacement of Bridge No. 01524 Route 191 over the Scantic River located in East Windsor.

Gobin moved/Leason seconded/<u>DISCUSSION:</u> None VOTE: In Favor: Gobin/Kowalski/Leason/Thurz (No one opposed/No abstentions)

### XVII. ADJOURNMENT:

MOTION: To ADJOURN this Meeting at 8:12 p.m.

Gobin moved/Leason seconded/DISCUSSION: None

VOTE: In Favor: Gobin/Kowalski/Leason/Thurz

(No one opposed/No abstentions)

Respectfully submitted,

Peg Hoffman, Recording Secretary, East Windsor Planning and Zoning Commission



## STATE OF CONNECTICUT

### DEPARTMENT OF TRANSPORTATION

2800 BERLIN TURNPIKE, P.O. BOX 317546 NEWINGTON, CONNECTICUT 06131-7546



November 1, 2022

Mr. Jason Bowsza First Selectman East Windsor Town Hall 11 Rye Street, Broad Brook, CT 06016

Dear Mr. Bowsza:

Subject:

4(f) Coordination State Project No. 0046-0127 Federal Aid Project No. 0191(001) Replacement of Bridge No. 01524 Route 191 over the Scantic River

Town of East Windsor

The purpose of the letter is to request your concurrence with the Department of Transportation's (Department) recommendation that the subject, as proposed, will not adversely affect the town owned recreation area 075-32-001-D, located south of Route 191 along the Scantic River. This includes agreement with the following, within the temporary construction easement:

1. The impact of construction on the property is temporary. This means that any construction necessary on the property will only be for the duration of the project.

2. Public access to the recreational land, nature trail and river within the project limits during

construction will be restricted in the interest of public safety.

3. The scope of the work to be performed on the property is extensive, meaning the nature and magnitude of the changes to the property during construction will be significant, but temporary.

4. The scope of the work to be done will include tree clearing and grubbing to facilitate the installation of a temporary access road, installation of temporary overhead utilities across the river, installation of the proposed sewer main and removal of the existing sewer main.

5. The sewer main work involved in this project will require the installation of cofferdam and dewatering systems as well as open cut trenching. In water areas will have the streambed rebuilt, and out of water areas will be regraded.

6. All disturbed regions will have grass planted.

This work requires an agreement to a required partial take at the Northwest corner of the recreational land. This is for the installation of the proposed underground sewer main and will not be returned to the town following the completion of the project. The region will have grass planted following project completion. This will have no permanent impacts to the public access to the river at this location.

The purpose of the proposed project is to replace the existing Bridge No. 01524, Route 191 over the Scantic River due to its poor structural condition. The bridge is eligible for the national registry of historic places and mitigations are being taken by the Department to minimize the historical impacts of its replacement. These measures include the reuse of the existing "Berlin Steel Construction" plaques. One plaque will be installed on the new bridge, and the other will be delivered to the town historical society per their request. There will also be a commemorative display constructed at the Scantic River State Park Access area documenting the bridge for park goers to see.

As part of the Department's ongoing coordination efforts, a Public Information Meeting was held on May 4, 2021, where the project was presented to business owners and residents of the Town as well as other stakeholders. In addition, on September 29, 2022, a public notice describing the most recent scope of work to be done as well as the potential impacts, as stated in the previous paragraph, on the recreational property. This notice was publicly displayed for two weeks per FHWA requirements for public comment. There were no questions or comments pertaining to the matter from the public.

The Department looks forward to working with the Town towards the successful completion of this bridge replacement project. Should you have any questions or concerns, please contact the Department's Project Manager, Mr. Ken-Taro Plude, at <u>Ken-Taro.Plude@ct.gov</u>.

Very truly yours,

andre of Cardinli

Digitally signed by Andrew J. Cardinali, P.E. BM: E=andrew.cardinal@cl.gov, CN='Andrew J. Cardinali, P.E.\*, OUD-Epantment of Transportation, OUD-Principal Engineer, OUD-State Bridge Design, OState of Connecticut, L=Itervinglon, S=Connecticut, C=US

Andrew Cardinali, P.E. Transportation Principal Engineer Bureau of Engineering and Construction

Concurred I	ру:	Date:	
	Jason Bowsza, Town First Sele	Marie	**************************************

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# STATE OF CONNECTICUT DEPARTMENT OF TRANSPORTATION

## 2800 BERLIN TURNPIKE, P.O. BOX 317546 **NEWINGTON, CONNECTICUT 06131-7546**





October 27, 2022

CERTIFIED MAIL The Honorable Jason E. Bowsza First Selectman Town of East Windsor 11 Rye Street

East Windsor, CT 06016

RECEIVED BY

OCT 3 1 2022

First Selectmans Office

Dear First Selectman Bowsza:

Subject: File No.: 046-127-003

Owner(s): Town of East Windsor

Town: East Windsor

The State of Connecticut Department of Transportation (Department) is now acquiring property for Replacement of Bridge No. 01524 on Route 191 over Scantic River. In connection therewith, we enclose our map dated July 2022, detailing the proposed acquisition.

The State's offer, as evidenced by the enclosed offer letter, is \$2,100.00. This offer is based on an analysis of properties sharing similar utility. A copy of the State's Estimate of Compensation will be made available upon request.

As is standard of real estate acquisitions of this type, the conveyance of "good and sufficient title" is required from the owners of record. The Department's title examination has revealed that there is an interest in the subject property that has elements of a public trust for public or charitable purposes. C.G.S. §§ 3-125 and 47-2 require the recipient of the compensation funds related to the proposed acquisition use the funds for the same purposes as specified in the public trust. The Department encourages the recipient of the funds to use them for such same purposes. Should the title examination reflect additional encumbrances that prohibit the transfer of adequate title, your assistance will be required. In this regard, a copy of our title report cover page is enclosed for your review and comment.

If the offer is acceptable, please execute the enclosed acceptance agreement and W-9 form and return them to my attention. Kindly include a resolution or other documentation indicating the person(s) authorized to sign on behalf of Town of East Windsor. Oral representations or promises made during the negotiation process are not binding on the Department.

Due to the ongoing concerns centered on the Coronavirus (COVID-19), Department personnel have been encouraged to implement social distancing measures in an effort to reduce the spread of the disease.

That said, our goal is to maintain, as much as possible, business as usual for the citizens of the State. Should you have any questions please call me directly at (860)-594-2389 or email me at Ludwig.Pulaski@ct.gov. If you wish to schedule a meeting, please let me know and I will do what I can to accommodate your request.

udwig Pulaski Acquisition/Relocation Section

Division of Rights of Way

Enclosures



# STATE OF CONNECTICUT

## DEPARTMENT OF TRANSPORTATION

## 2800 BERLIN TURNPIKE, P.O. BOX 317546 **NEWINGTON, CONNECTICUT 06131-7546** PHONE: 860-594-2389



OWNER: Town of East Windsor

PROPERTY FILE NO. 046-127-003

ADDRESS: Old Ellington Road

TOWN: East Windsor

Pursuant to Connecticut General Statute(s) and as required for Replacement of Bridge No. 01524 on Route 191 over Scantic River, the Commissioner of Transportation finds it necessary to acquire from you the following property rights as described on the attached map; as dated July 2022.

Compensation payable to you for the proposed acquisition and all legal damages to any remainder is as follows:

Value of land to be acquired:

643.50

Value of construction easement to be acquired:

919.80

Improvements: (Contributory Value \*)

\$ 500.00

Total Compensation

\$2,100.00 (rounded)

Building, structure and other improvements: \*Vegetation

Tenant owned improvements not covered in offer: N/A

The above represents an offer of just compensation for the property rights as developed by the Division of Rights of Way. Should you wish to accept this offer, please review and execute page two of this offer letter.

If you have any questions regarding this matter, please contact Ludwig Pulaski at the telephone number, address shown above or email at Ludwig.Pulaski@ct.gov.

Very truly yours,

James I/Mason

Transportation Principal Property Agent

Connecticut Department of Transportation

Attachment: Taking Map

# STATE OF CONNECTICUT DEPARTMENT OF TRANSPORTATION

Property File No.: 046-127-003

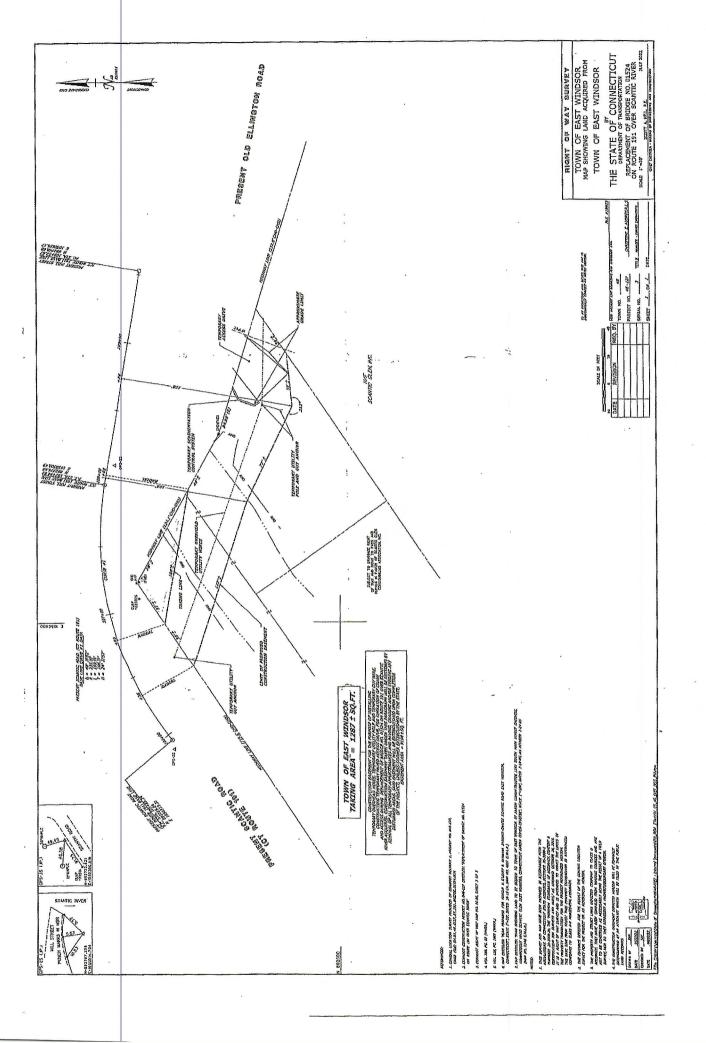
Owner Name: Town of East Windsor

### Acceptance Agreement

It is understood that you agree to the State's offer in the amount of \$2,100.00. The following shall apply:

- The above award is in full settlement for all real property rights acquired and constitutes a full and final payment for any and all loss of value caused by this acquisition.
- This acquisition is in accordance with C.G.S. Sec. 13a-73(c), 13b-36(a) & 13a-79; as applicable.
- This agreement is subject to final approval(s) in accordance with C.G.S. Sec. 13a-73(h)
- Pending the delivery of good and sufficient title, an Immediate Right of Entry is hereby granted to the State of Connecticut, and/or its agents to proceed with the construction of the subject project.
- Payment(s) will be made by check issued from the Treasurer of the State of Connecticut to the property owner and/or mortgagee (if applicable) at the time of closing.
- C.G.S. Sec. 3-125 and 47-2 require the recipient of the compensation funds related to the proposed acquisition use the funds for the same purposes as specified in the public trust. The Department encourages the recipient of the funds to use them for such same purposes.
- The owner agrees to assist in the securing of good and sufficient title and agrees to convey the same by instrument prepared by the Department.

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Department of Economic and Community Development

Office Of The Arts

November 2022

Congratulations! Attached are the grant documents for FY23 Supporting Arts Grant awarded to East Windsor Arts and Culture Committee/Town of East Windsor by the Connecticut General Assembly in the amount of \$1,000.00

Please carefully read the contract and all legal requirements contained therein. Note that the contractual grant period is from **October 1, 2022 – September 30, 2023** and that submission of a final report of grant activities is required within 30 days (October 30<sup>th</sup>, 2023) of the last day of the grant period.

To receive your award, we must receive a signed grant contract. In addition, your organization must be in compliance with reporting requirements for any other Department of Economic and Community Development ("DECD") grants in place. Payment will be delayed if any required information is omitted or is incomplete.

The attached grant contract also requires that, in any news release or printed item describing or promoting your organization's activities, credit must be prominently given to the Department of Economic and Community Development, Connecticut Office of the Arts, by displaying the words "with the support of the Department of Economic and Community Development, Office of the Arts, which also receives support from the National Endowment for the Arts, a federal agency."

If you have n't done so, we urge you to enroll into the Office of the State Comptroller's (OSC) **Electronic Fund Transfer** (EFT) Automated Clearing House (ACH) Program. Entering into this Agreement will help to hasten the payment process. EFT applicants provide current, verifiable bank account information, and any such additional information as the OSC may require, by submitting a completed Electronic Funds Transfer ACH Election Form, available at: <a href="https://www.osc.ct.gov/vendor/directdeposit.html">https://www.osc.ct.gov/vendor/directdeposit.html</a>

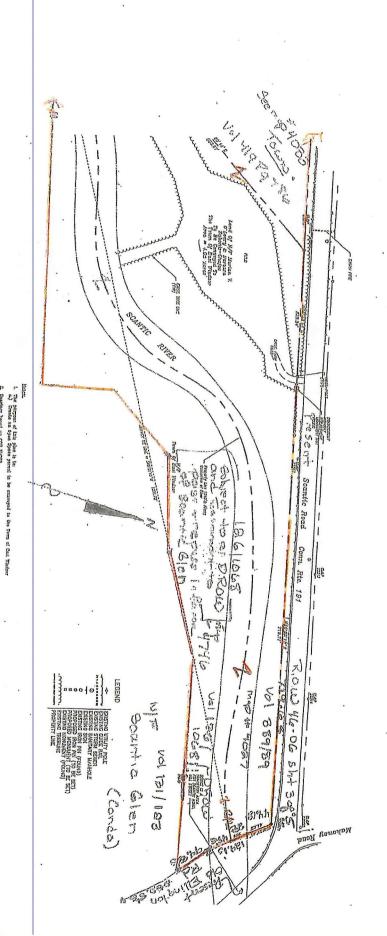
If you have any questions, please email me at: <a href="mailto:lu.rivera@ct.gov">lu.rivera@ct.gov</a>

Thank you.

Lu Rivera, Grants Administrator CT Office of the Arts

# STATE OF CONNECTICUT DEPARTMENT OF TRANSPORTATION BUREAU OF ENGINEERING AND HIGHWAY OPERATIONS

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Town of Mail Window Load Records (CWLD).

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Plan Prepared For

# Form (Rev. October 2018) Department of the Treasury Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information

Give Form to the requester. Do not send to the IRS.

II TOTTIC	THO VOING ON VICE	Go to www.irs.gov/Formw9 for ir	istructions and the late	est informati	on		1			
	1 Name (as shown o	n your income tax return). Name is required on this line;	do not leave this line blank.		-	····	l·,			
	2 Business name/dis	regarded entity name, if different from above						<del></del>		
on page 3.	Individual/sole	proprietor or C Corporation S Corporatio		neck only one o		4 Exen certain instruct	entities	, not in	dividua	only to als; see
pe.	single-member					Exempt	payee	code (if	any)	
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Print or type. Specific Instructions on	is disregarded f	s classified as a single-member LLC that is disregarded at is not disregarded from the owner for U,S. federal tax from the owner should check the appropriate box for the	nurnnese Othenwice a cine	ala mambar I I	C is. C that	code (if				
bed	Other (see instr					(Applies to			d outside	the U.S.)
See S	o Address (number,	street, and apt. or sulté no.) See instructions.		Requester's r	name a	nd addre	ss (opt	ional)		
Š	6 City, state, and ZIF	code	· .							
	7 List account number	er(s) here (ontional)				~~~~			,	
		(c) note (optional)								
Par	Taxpaye	r Identification Number (TIN)		***************************************						
Enter y	our TIN in the appr	opriate box. The TIN provided must match the na	me given on line 1 to av	oid Soc	ial sec	urity nur	nber		r	
packu∣ reside≀	p withholding. For ir at alien, sole proprie	dividuals, this is generally your social security nu stor, or disregarded entity, see the instructions for	mber (SSN). However, for	or a		7	T			···
entities	s, it is your employe	r identification number (EIN). If you do not have a	number, see How to ge	at a				-	.	
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Part	II Certifica	tion								
Jnder	penalties of perjury,									
Serv	rice (IRS) that I am s	his form is my correct taxpayer identification num up withholding because: (a) I am exempt from ba ubject to backup withholding as a result of a failu kup withholding; and	ckun withholding or (h)	I have not he	oon no	tified h	utho l	ntarnat	l Reve me th	enue at I am
		er U.S. person (defined below); and								
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Certific	eation instructions.	You must cross out item 2 above if you have been n	otified by the IBS that yo	u are currenth	v subis	ect to be	ekun i	vithhal	lding h	0001100
acquisi	tion or abandonment	interest and dividends on your tax return. For real es of secured property, cancellation of debt, contribut ends, you are not required to sign the certification, t	state transactions, item 2 lons to an individual retire	does not app	ly. For	mortga	ge Inte	rest pa	aid,	
Sign Here	Signature of U.S. person ▶		C	Date ►						
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elated	to Form W-9 and its	the latest information about developments instructions, such as legislation enacted to to www.irs.gov/FormW9.	<ul> <li>Form 1099-B (stock transactions by broke</li> </ul>	k or mutual fu ers)	ınd sa	les and	certair	n othe	r	
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norma	tion return with the	W-9 requester) who is required to file an IRS must obtain your correct taxpayer which may be your social security number	• Form 1098 (home n 1098-T (tuition)		rest),	1098-E	(stude	nt loar	1 intere	est),
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:IIV), to	report on an inform	ber (ATIN), or employer identification number ation return the amount paid to you, or other formation return. Examples of information	<ul> <li>Form 1099-A (acqui Use Form W-9 only alien), to provide your</li> </ul>	/ if you are a	U.S. p					t
eturns	include, but are not	limited to, the following.	If you do not return			eduesto	r with	a TINI	VOUR	niaht
Form	1099-INT (interest e	arned or paid)	be subject to backup	withholding.	See V	Vhat is b	oackur	withh	nolding	g, n

By signing the filled-out form, you:

- 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  - 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- 4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- · An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident allen who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

- The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
  - 2. The treaty article addressing the income.
- 3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
- 4. The type and amount of income that qualifies for the exemption from tax.
- 5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident allen or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

### **Backup Withholding**

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

### Payments you receive will be subject to backup withholding if:

- 1. You do not furnish your TIN to the requester,
- 2. You do not certify your TIN when required (see the instructions for Part II for details),
  - 3. The IRS tells the requester that you furnished an incorrect TIN.
- 4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
- 5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See Exempt payee code, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships, earlier,

### What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See Exemption from FATCA reporting code, later, and the Instructions for the Requester of Form W-9 for more information.

### **Updating Your Information**

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

### **Penalties**

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties,

### Specific Instructions

### Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

- b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.
- c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.
- d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.
- e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the Income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TiN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n)	THEN check the box for
Gorporation	Corporation
<ul> <li>Individual</li> <li>Sole proprietorship, or</li> <li>Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.</li> </ul>	Individual/sole proprietor or single- member LLC
<ul> <li>LLC treated as a partnership for U.S. federal tax purposes,</li> <li>LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or</li> <li>LLC that is disregarded as an</li> </ul>	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
Partnership	Partnership
Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1-An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2-The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 5-A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8-A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10-A common trust fund operated by a bank under section 584(a)
- 11-A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for	THEN the payment is exempt for
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>&</sup>lt;sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B-The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(l)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the investment Company Act of 1940

I-A common trust fund as defined in section 584(a)

J-A bank as defined in section 581

K-A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M-A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

#### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

#### Line 6

Enter your city, state, and ZIP code.

### Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See What Name and Number To Give the Requester, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213, Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

### Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see Exempt payee code, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

<sup>&</sup>lt;sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.identityTheft.gov and Pub. 5027.

Visit www.irs.gov/ldentityTheft to learn more about identity theft and how to reduce your risk.

### **Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

what Name and N	lumbe	r To Give the Requester
For this type of acco	unt:	Give name and SSN of;
1. Individual		The individual
Two or more individuals (id account) other than an account) other than an account maintained by an FFI	count	The actual owner of the account or, if combined funds, the first individual on the account 1
<ol><li>Two or more U.S. persons (joint account maintained by</li></ol>	y an FFI)	Each holder of the account
<ol> <li>Custodial account of a min (Uniform Gift to Minors Act</li> </ol>	1)	The minor <sup>2</sup>
<ol><li>a. The usual revocable sav (grantor is also trustee)</li></ol>		The grantor-trustee <sup>1</sup>
<ul> <li>b. So-called trust account a legal or valid trust under</li> </ul>	that is not state law	The actual owner <sup>1</sup>
<ol><li>Sole proprietorship or disre entity owned by an individu</li></ol>	garded al	The owner <sup>3</sup>
7. Grantor trust filing under 0; Form 1099 Filing Method 1 Regulations section 1.671- (A))	(see	The grantor*
For this type of accor	unt:	Give name and EIN of:
<ol><li>Disregarded entity not own- individual</li></ol>	ed by an	The owner
9. A valid trust, estate, or pens		Legal entity <sup>4</sup>
<ol> <li>Corporation or LLC electing corporate status on Form 8 Form 2553</li> </ol>	832 or	The corporation
<ol> <li>Association, club, religious, charitable, educational, or o exempt organization</li> </ol>	ther tax-	The organization
<ol> <li>Partnership or multi-membe</li> <li>A broker or registered nomin</li> </ol>		The partnership
15. A prover or registered nomin	iee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
<ol> <li>Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))</li> </ol>	The trust

- <sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
- <sup>2</sup> Circle the minor's name and furnish the minor's SSN.
- <sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
- <sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.
- \*Note: The grantor also must provide a Form W-9 to trustee of trust. Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- · Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more Information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

# CERTIFIED RESOLUTION OF THE GOVERNING BODY

I, Jason E. Bowsza, First Selectman, certify that below is a true and correct copy of a resolution duly adopted by the Town of East Windsor, duly convened on January 5, 2023 and which has not been rescinded or modified in any way whatsoever and is at present in full force and effect.

Whereas.

pursuant to Connecticut General Statute 32-285a, the Connecticut Department of Economic and Community Development ("the Department") is authorized to extend financial assistance for economic development projects; and

Whereas,

it is desirable and in the public interest that the Town of East Windsor make an application to the State for \$3,700,000 in order to undertake the expansion of public water into the East Windsor Housing Authority Park Hill facility;

**Now, Therefore,** Be It Resolved by the Board of Selectmen and the Town Meeting of the Town of East Windsor;

- 1) That it is cognizant of the conditions and prerequisites for the state financial assistance imposed by the Department; and
- 2) That the filing of an application for State financial assistance by the Town of East Windsor in an amount not to exceed \$3,700,000 is hereby approved and that Jason E. Bowsza, First Selectman, is directed to execute and file such application with the Department, to provide such additional information, to execute such other documents as may be required, to execute an Assistance Agreement with the State of Connecticut for State financial assistance if such an agreement is offered, to execute any amendments, decisions, and revisions thereto, and to act as the authorized representative of the Town of East Windsor.

Jason E. Bowsza, First Selectman